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POLICY STATEMENT

This is the policy of the Department and is applicable to all open tax years.

Please note: The purpose of a policy statement is to provide interpretative guidance to county tax assessors, county clerks, and governmental employees. A policy statement is a position statement, which provides interpretation, details, or supplementary information concerning the application of the law. Relevant statute, case law, or rules and regulations, as well as subsequent policy statements may modify or negate any or all of the provisions of any policy statements.

Issue Date: September 22, 2011

RE: Timeline for filing certified appraisal in binding arbitration

Issue: When does the taxpayer's 45 day deadline for submitting the certified appraisal and payment for filing fees commence?

Answer: The taxpayer has 45 days from the date the county board of tax assessors mails its notice to the taxpayer or taxpayer's attorney at law to submit the certified appraisal and pay the filing fees. This notice from the county board of tax assessors is mailed within 10 days of receipt of a taxpayer's notice of arbitration appeal.

Discussion: SB 346 introduced a new procedural framework to govern binding arbitration property tax appeals.

Under the new law, O.C.G.A. § 48-5-311(f)(3)(A) requires that the board of tax assessors must send the taxpayer a notice within 10 days of receipt of the notice of arbitration appeal ("10-day notice"). This 10-day notice is mailed within 10 days of receipt of a taxpayer's notice of arbitration appeal and is intended to inform the taxpayer of the deadline for filing the certified appraisal and of the amount of, and deadline for paying, the filing fees.

This section of the law contains an ambiguity. The Law appears to direct taxpayers to submit the certified appraisal within 45 days of filing the notice of arbitration appeal.

Concurrently, the Law seems to direct taxpayers to submit payment for the arbitration related filing fee(s) within 45 days of the 10-day notice from the board of tax assessors.

The ambiguity arises because the law refers to these different timelines as being the same 45 days. Accordingly, it is not clear from the law whether the certified appraisal and payment for filing fees are due 45 days from the notice of appraisal appeal or 45 days from the 10-day notice.

Pursuant to Georgia law, this ambiguity should be resolved in favor of the taxpayer. Fayette County Bd. of Tax Assessors v. Georgia Utilities Co., 186 Ga. App. 723, 724, 368 S.E.2d 326, 327 (1988). The board of tax assessors must instruct taxpayers that the certified appraisal and payment for the filing fee are due within 45 days of the date the county board of tax assessors mailed the 10-day notice.

It is recommended that the 45 day deadline date be calculated and included on the 10-day notice in the same fashion that deadlines for appeal are set out in the O.C.G.A. § 48-5-306 notices of a assessment.

Authority:

- O.C.G.A. § 48-5-311(f)(3)(A)
- O.C.G.A. § 48-5-311(o)
- Fayette County Bd. of Tax Assessors v. Georgia Utilities Co., 186 Ga. App. 723, 724, 368 S.E.2d 326, 327 (1988)